

LAW OFFICES  
FARRAR & BATES, L.L.P.

J. Russell Farrar  
William N. Bates  
Kristin Ellis Berexa  
Teresa Reall Ricks  
Molly R. Cripps  
Mary Byrd Ferrara\*  
Robyn Beale Williams  
P. Brocklin Parks

211 Seventh Avenue North  
Suite 420  
Nashville, Tennessee 37219  
Telephone 615-254-3060  
Facsimile 615-254-9835  
E-Mail: fblaw@farrar-bates.com

REC'D TN  
REGULATORY AUTHORITY  
MAY 15 AM 8 51

Of Counsel  
H. LaDon Baltimore  
Joseph S. Reeves III  
Gregory E. Seneff, Sr.

\*Also licensed in KY

OFFICE OF THE  
EXECUTIVE SECRETARY

May 14, 2001

**VIA HAND DELIVERY**

Mr. David Waddell, Executive Secretary  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, TN 37238

Re: Application of IDS Telecom LLC as a competing telecommunications  
service provider, Docket No. 00-01102

Dear Mr. Waddell:

Enclosed for filing are the original and 13 copies of corrected financial statements in connection with the above-referenced application. The correction reflects the corporate structure change from "LLP" to "LLC"; the previously filed financials omitted this corporate structure change from the name of the entity on the financial statements.

Also enclosed are the original and 13 copies of a revised organizational chart as well as an additional biography.

Sincerely,



H. LaDon Baltimore  
Counsel for IDS Telecom LLC

LDB/dcg  
Enclosures  
cc: Angel Leiro